

810-8-1-.62 **Motor Fuel Tax Regulation— Stated and Uniform Policy Pertaining to the Exemption of Certain Taxpayers from State Motor Fuel Taxes.**

(1) With respect to motor fuel **excise** taxes which are required to be added to the price of undyed motor fuel and which are paid over to the State by the distributor and not by the consumer, those taxpayers exempt from the **excise** tax under the provisions of Title 40, Code of Alabama 1975, shall pay the appropriate **excise** tax at the time of purchase and the amount of the **excise** tax shall be refunded to the taxpayers on a quarterly basis, **less the applicable state sales tax.** **Motor Fuel which has been otherwise taxed is exempt from the Alabama sales tax. However, the state sales tax is due on all motor fuel refunded that is not used for off-highway agricultural purposes.**

(2) Request for refunds shall be made on forms furnished by the Department of Revenue, properly attested to, along with a copy of the original purchase invoices and any other information that the Department may deem necessary. The purchase invoice must show the following:

- (a) Date of Sale,
- (b) Name and Address of Vendor,
- (c) Type of Fuel,
- (d) Number of Gallons,
- (e) Invoice Number, and

(f) Tax as Separate Line Item or a Statement on the purchase invoice that the State Excise Tax has been included in the price per gallon.

(3) When filing a refund petition, the claimant must submit the following information:

- (a) Total motor fuel storage capacity,
- (b) A listing of all on-road and off-road motor fuel powered vehicles or equipment including the vehicle identification number, tag number (if applicable), and whether it is used on-road or off-road,
- (c) Date of withdrawal,
- (d) Type of equipment in which the motor fuel is placed,
- (e) Equipment identification number, and
- (f) The number of gallons placed in the off-road vehicle or equipment.

(4) The claimant shall maintain a daily withdrawal log of all undyed motor fuel. This log should include:

- (a) The date of withdrawal,
- (b) The type of equipment,

(c) The equipment identification number, and

(d) The number of gallons placed in the off-road vehicle or equipment.

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Authority: Sections 40-2A-7(a)(5) and 40-17-18, Code of Alabama 1975

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